

## **Internal Control Assessment A/P Certifying Officers**

### **Purpose**

To ensure that proper internal controls exist regarding the certification of FSA's payments to be disbursed by Treasury.

### **Background**

In accordance with the Department of Treasury, FMS regulations and FSA policies and procedures, FSA must ensure that proper authorization of the payment process exists in the procurement of materials and services. FSA must ensure that its Certifying Officers have current designations to certify that obligations are valid and proper, and payment of these obligations should be disbursed by FMS.

Department of Treasury has training courses explaining the legal role and responsibilities of Certifying Officers. Trainees learn about the role of the Certifying Officer in the payment process and the Certifying Officer's legal liability if a loss occurs. FSA should send new employees that they intend to designate as Certifying Officers to this training.

### **Internal Control Standard**

FSA must verify that Certifying Officers have current designations from FMS and ensure that Certifying Officers go through a re-certification process every X years.

### **Assessment of FSA's Compliance**<sup>\*</sup>

We verified that FSA's Certifying Officers each had current designations with FMS.

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<sup>\*</sup> The actual testing phase including interviews and examination of sampled records has not yet occurred. This write-up is only a sample of what may be discovered during the testing phase of the FMFIA process.